App.F.IX-4

orders on the reports of the Fisheries Committee on the working of the Press

1926

File No. 68-21

Previous References (P.S)

Q 1323-5/G.P 14-09-7 dated 27-8-10

Serial Nos. 15-18

G.P 14-09/1-7
" 29-16/1-6
DTE 68-21/1-14
Later references.

PFS 45-25-(1-2)
PtS 34-27 (1to9)
PtS 51-30 (5-8):
60-27 (1-5)

Reserve

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. Four

Part B for February 1926

SUBJECT

Inventory stock of the Govt Press -
Depreciation on the stock

l 18

The Supdt Govt Prtg
The Comptroller
G 5618-9 dated 6-2-26
Approves the revised percentage of depreciation of stock + plant as proposed by the Supdt annexed to the orders

General and Revenue Secretariat. | P & S File No. 68 (1) Secret 1114 of 1921

Serial No. 15

From the Supdt. Govt. Prs. No 863 of 8th Sep. 1925

With refce to 81-4 states that the corrections ordered have been carried out, and that as the ~~rates of~~ depreciation ~~has been charged~~ has been based upto date on the old rates it will not be possible to revise the inventories.

1) Submitted. The revision suggested has been carried out.

2) As regards the depreciation, the annual inventories of the Press for the last 3 years since the stock-taking is reported to be prepared on the same rates and if new rates are to be taken, they must first be approved. The new rates proposed by the Superintendent may be approved, and necessary amendments ordered to be made in the Press Manual.

3) A draft recording is put up -

Sd/ 11/9.

4) To Record-clerk to treat this as a new file collection. Comptroller will have to be consulted re-dep. rates.

Sd 10/9

B

Secretary

Please note corrections. The receipt may be given back to case worked with needed file.

Serial No

7) Libs with reference to para 4 above.

8) Some scrutiny of the proposed depreciation rates is necessary. Who scrutinised the rates when they were last prescribed. Pl. see please

16/11

9) The depreciation rates proposed by Mr T Fisher (of the Madras Govt Press) in his report on the working of the Govt press seem to have been adopted with certain modifications at the discretion of the Supdt Govt Ptg & embodied in the Press manual. Draft enquiring is also put up for appl or other orders. Previous papers relating to the subject are not traceable.

28/11/25

10) Done 8/12

16 To the Supdt, Govt Ptg. No. G. 4022 dt 10-12-25 with reference to 8th is; enquires when the existing rates were approved & who scrutinised them when they were last prescribed.

17 From The Supdt. Govt Printing. Letter No 1929/-819/12/25 stating that the existing rates of depreciation were taken from the Madras Govt. press and were

NOTE—Contd. Sheet

Serial No.

and incorporated with certain modifications in the Forms manual which was printed in 1918 with the object of-

9) Submitted with reference to para 6 above. —

25/4/26

Please put up a copy of the Madras Press Manual as now in force

10) Copies of the Madras Govt Press Manual ~~are not available in the Library~~ is submitted

& 1:2:26

11) Please note in the margin against in the statement received from the Superintendent the rates in force in Madras.

12) Submitted: By a comparison of the new items indicated in the Statement in red ink and the list of items shown in the Madras Press office Manual it is seen that there is no concurrence in the denominations to admit of the percentage of depreciation being determ

NOTE—Contn. sheet.

Serial No

It is only in this case the comparison has been possible & the madras rate has been noted in pencil as per order.

13) In view of the fact that in June 1921 the report for the quinquennium ending June 26 is due, it is for consideration, if the Superintd may be unofficially consulted whether any orders are now necessary. Otherwise, the actual depreciation under the several heads which may then be taken up for comparison & determine the percentage of depreciation allowable will be determined.

Submitted for orders

ll

23/1/26.

Secy 14) The quinquennial stock inspection report was returned to the Supdt mint agra by G.G.O. 27-6-25 with the request that the statement might be revised according to instructions & resubmitted for record. The main points for revision were firstly the value of plant which had been increased by 33⅓% on account of rise of prices & which it was decided shd not be so increased, and secondly the calculation of depreciation at certain percentages acct to the Mint Manual and not at rates which the Supdt had adopted without the approval

NOTE—Contn. Sheet

Serial No.

Government. In the same connection the Superintendent was asked to move rates of depreciation for certain classes of articles which found no place in the previous list and for which it is desirable to have a fixed rate of depreciation. ~~[illegible]~~ As regards the 1st point, namely the revision of value of plant ~~[illegible]~~ so as to leave it as it was without increasing it by 33⅓% the Supdt reports that the revision has been effected as ordered. As regards the second point, namely the calculation of depreciation at rates not yet approved by Govt, the Superintendent reports that the rates have been adopted not only in the Quinquennial stock-taking but also in the annual accounts, that as a consequence of reverting to the rates in the Press Manual it would be necessary to revise the annual accounts of the Press for the ~~[illegible]~~ years 21-24, and requests that as this would cause unnecessary confusion in accounts he may be permitted to retain the figures as worked out with the new rates of depreciation. The Supdt finds the new rates of depreciation about two years

NOTE—Contn. Sheet

WD 01264—GPB —40,000—17-12-25

General and Revenue Secretariat

Ps File No. 68 E of 1921.

Serial No.

ago but the proposals were made on this file ~~and~~ regarding the Quinquennial stock taking. ~~The~~ Hence no orders were passed on it and ~~asked~~ he was asked to revise the Annl. Stock ~~&~~ adopting the old rates. It was not then known that the new rates were adopted in the ~~annual~~ annual accounts of the Press. It must be observed that Mr Supdt Ord not have adopted the new rates without approval Govt in calculating value of stock in the annual accounts. However the rates in themselves are suitable and in some cases lower than the previous rates and may be approved. I have had ~~the~~ rates in some cases not previously in the list ~~compared~~ compared with the rates in force in the Madras Govt Press and they seem suitable. In approving the rates of depreciation proposed ~~appt~~ appt may also be given to their adoption in the last Quinquennial stock-taking and in the accounts for the years 1921-22

15) A draft accordingly is put up for consideration.

First Member

MW 2/2

3.2.26.

Appd 4/2

Noone MW

NOTE—Contn. Sheet

WD 01264—GPB —40,000—17-12-25

General and Revenue Secretariat

PBS File No. 68 of 1921.

Serial No. 68

To the Supdt Govt Ptg & Stn Comptr
No. 5818-9 dt 6-2-26

Approving of the revised percentage of depreciation of stock & plant as proposed by the Supdt & annexed to the order.

B
11-2-26

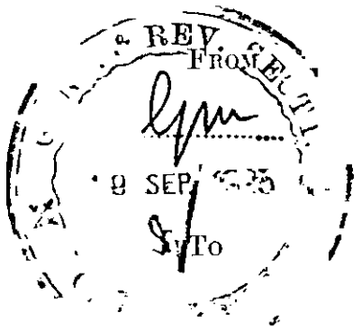
NOTE—Contn. Sheet

12441 (8) Jan 1114

No. 863 Enclosure 6. OFFICE OF THE SUPERINTENDENT,
GOVERNMENT PRINTING,

Bangalore, dated 8th September 1925.

PWS 68-21-15



B. PUTTAIYA, ESQ., B.A.,
Superintendent, Government Printing,
Bangalore.

P. G. D'SOUZA, ESQ., B. A., B. L.,
Chief Secretary to the Government of His Highness
the Maharaja of Mysore, Bangalore.

...

SIR,

With reference to G. O. No:G. 9789-90/P&S, 68-21-14, dated the 27th June 1925, returning for revision in the light of the instructions contained therein the statement showing the results of the stock taking in the Government Press for the quinquennium ending 30th June 1921, I have the honor to state that the addition of 33⅓ per cent to the value of the machinery has been cancelled as directed and that the original figures showing the value of the machinery have been adopted in the statement. As only the original valuation of the machinery without the additions proposed by the Executive Engineer who took stock of the plant, is being carried on in the Inventories and as the enhanced figures were proposed to be entered in the stock ledgers of inventories only after the Government Orders were received on the quinquennial stock taking these changes do not affect the accounts of the Press and they have accordingly been carried out as directed by Government.

As regards clause (6) of para 2 of the G.O. directing that the rates of depreciation in the case of certain articles which are not in accordance with the rates given in Appendix 'C' of the Press Manual should be given up and the depreciation worked out in accordance with the rates now in force, I beg to state that since the submission of the statement of quinquennial stock taking, the stock ledgers of this office have been posted and the annual inventories of the Press for 1921-22, 1922-23 and 1923-24 have all been prepared on the basis

of

the same rates and these have been submitted to Government and the Comptroller and that if different rates of depreciation are now worked out the opening and closing balances for each year as noted in the inventories will be affected and the inventories for these years will have to be completely revised. In this connection, I beg to invite your kind reference to this office letter No: 3414, dated the 3rd April 1924, submitting for the approval of Government certain revised rates of depreciation in respect of certain articles for which the rates fixed in the Press Manual were not found quite suitable from experience. These rates are the same as those which are adopted in working out the statement of quinquennial stock taking under reference and if they are kindly approved of by Government , as recommended, the necessary amendments will be made in the Press Manual.

With regard to clause (8) of para 2 of the Governement Order, I beg to state that all items of machinery stated to have not been shown in the Stock Registers had already been shown in the Stock List but under an inaccurate description, except the Card-cutting machine and the Gally Press which were subsequently entered. The inaccuracies have now been corrected and the correct serial number of the articles indicated in the Stock List. In this connection, I beg to invite kind attention to this office letter No: 1830, dated the 22nd January 1923, furnishing replies to the points observed by the Comptroller while checking the statement of quinquennial stock taking. This fact has already been brought to the notice of Government in the reply furnished against para 19 of the Note of points observed by the Comptroller which was submitted therewith.

As regards the revision of the rules regulating the stock-taking of the types referred to in clause (2) of para 2, separate action is being taken in consultation with the comptroller and in the light of the remarks made in the note of the Controller of Statinnery and Printing with the Government of India and proposals will be submitted to Government in due course.

The other instructions laid down in the Government Order have

(10)

been noted and will be adopted in connection with future stock taking.

The list showing the results of the stock-taking has been revised in accordance with the instructions conveyed by Government and a revised statement is submitted for record as directed. The other enclosures received with the Go. under reference are also resubmitted herewith

I have the honour to be,

Sir,

Your most obedient servant,

B. Cunningham

Superintendent.

K.G.S.

REVISED STATEMENT GIVING PERCENTAGE OF DEPRECIATION OF STOCK AND PLANT OF THE GOVERNMENT PRESS

B A N G A L O R E

Name of Article.	Percentage of Depreciation as per Rules Manual	Proposed percentage of Depreciation	Reason for Variation.
Composing Branch.			
Braces, brass	10	10	
Blocks of different Sizes.		10	
Case.	3	3	
Case-racks.	3	3	
Case-Stands.		3	
Chases	3	3	
Cheque rules.	5	5	
Circles & brass	5	5	
Clumps.	5	5	
Clock dial blocks		5	
Cost of Rules, brass	2	2	
Composing Sticks			
Combination brass rules		5	
Engravings, Metal	10	10	
Electros, Cheques etc	5	5	
Forme racks	3	3	
Forme Carriages	5	5	
Frames	3	3	
French dashes brass	2	2	
Furniture Cabinet		4	
Galley or lead racks	3	3	

Name of Article	Percentage of Depreciation as per Treasury Manual	Proposed percentage of Depreciation	Reason for Variation
Galley's, brass	2	2	
Galleys Zinc		4	
Galley's, Wooden	5	5	
Hemple Quoins and Keys		5	
Imposing Stones	2	2	
Labour Saving Side Sticks		4	
Leads, thick	15	15	
— do — thin	5	15	
Locking up apparatus (mechanical)	8	8	
Mathematical Signs		5	
Metal furniture & Quotations	5	5	
Mitring Machine		3	
Rule and lead cutter	10	10	
Shears	10	10	
Steel furniture	5	5	
Stereo Castings	15	15	
Stools	5	5	
Straight edges, iron		4	
Table	5	5	
Teak Wood furniture Rack		5	
Type plates, iron		2	
— do — Wood		6	
Types			
Accented and Diacritical Letters	4	4	
Borders and Ornaments	5	5	
Kanarese	4	4	

Name of Article	Percentage of depreciation as per annual	Proposed percentage of depreciation	Reason for variation
14pt Kanarese Antique		5	
-Do- and English Pica	7	7	
- Cheques	5	5	
Commercial Signs &c	4	4	
Roman & Italic Pica to non-pareil.	7	7	
- Do- Jobbing & Jobbing all Sizes	5	5	
Superior and Inferior Fig. split Fractions	4	4	
Wood-Cuts	5	5	
Printing Branch			
Automatic Numbering machine		10	
Bank and Horse.	3	3	
Chases, Locks and Keys		8	
Forme Carriages	5	5	
Furnaces & oven Rollers Casting	5	5	
Galley Press Cylindrical	3	3	
- Do - Lever	4	4	
- Do- Roller, Rollerguide and Brackets		5	
Inking Table.	3	3	
Lubricators		5	
Machines Sharpedale	6	6	
- Do - Platen	5	5	
- Do - - Do - Falcon	7	7	
- Do - Babcock	10	10	
Miscellaneous tools &c	10	10	
Melting Kettles.		10	

(14)

Name of Article	Percentage of depreciation as per Prov. Manual	Prop. and percentage of depreciation	Reason for Variation
Roller Frames	5	5	
Roller Moulds, Machine & Press	4	4	
Roller Stocks, Machine			
-150- Pairs			
Scales and Weighing	5	5	
Shafting, Pulley's etc	4	4	
Springs		3	
Zinc lines trough		5	
Electric Section			
Arc Plant	8	8	
Binding Branch.			
Agate Burnishers	2	2	
Beating & Lacking Hammers	2	10	
Backing Press		4	
Binders Table		4	
Binders Knives		8	
Binders Scissors		10	
Brass dies, lines, plain and ornamental rods etc	2	5	
Brass Types	2	2	
Counters (wood)		5	
Compass	5	5	
Creasers		5	
Finishing Stone	5	5	
Furnace iron	7	7	
Gilders Tools		2	

Name of Article	Percentage of depreciation as per Rev. Manual	Proposed percentage of depreciation	Reason for variation
			(15)
Grinding Wheels		5	
Grinding Stone	7	5	
Hammers	10	10	
Knife Sharpeners	5	5	
Kettles		10	
Machine Folding		5	
" Hydrometers		3	
" Perforating treadle	3	3	
" Rounding		3	
" Ruling Hand	3	3	
" " Power			
" Stabbing		3	
" Stitching	5	5	
Machine Card Cutting	4	4	
" Circular Sawing	4	4	
" Cutting guillotine	4	4	
" " Self Clamp	6	6	
" Eyeletting & Punching	2	5	
" Nipping	4	3	
" Numbering, hand	5	5	
Press, Nipping	3	3	
" Sewing	5	5	
" Standing, Shoe	3	3	
Pallets		5	

Name of Article.	Percentage of depreciation as per Rev. Manual	Proposed percentage of Depreciation	Reason for Variation.
Paring Knives		10	
Plates, Brass		3	
Polishing Iron	2	2	
Rulers	5	5	
Scrapers	5	5	
Squares, Do	5	5	
Pen Slides	10	10	
Press Arming	3	3	
Do Embossing	4	4	
Do Finishing	4	4	
Do Stands		4	
Tools, Turnscrew etc.	10	10	
Tweezers	5	5	
Type Holders	5	5	
Foundry and Machanics.			
Circular Saw	5	4	
Compass Engravers	5	5	
Dressing, Benches Tables	5	5	
Do Rods & Sticks	5	5	
Drills	5	5	
Furnace, Iron	4	4	
Finishing Table	4	4	
Files		4	
Gauges	3	3	
Grooving Plane	2	2	

Name of Article	Percentage of depreciation allowed per Annum	Proposed percentage of depreciation	Reason for Variation.
Kerning File		10	
Magnifying Glasses	6	6	
Matrices	4	4	
-do- Cores		5	
Melting Pots	10	10	
Machine Casting	5	5	
-do- Kerning		5	
-do- Shaving	3	3	
-do- Planing & Shaving	5	5	
-do- Routing	5	5	
-do- Sawing		5	
Moulds Types	6	6	
-do- Furniture	4	4	
Nail Pullers	4	4	
Padlock Brass	5	5	
Punches	3	3	
Rubbing Stone		5	
Saws Saws	10	10	
Saws	10	10	
Scales	5	5	
Scrapers Steel	5	5	
Stereo Foundry		5	
Stereo Casting box & Coreboxes	4	4	
-do- Moulding Press	4	4	
-do- Saws			

Name of Article	Percentage of Depreciation as per Treasury Manual	Proposed Percentage of Depreciation
Stereo Furnaces Iron Skimmers, Springs etc	10	8
-Do- Plates		20
Thermometer		3
Vice, Bench	5	5
-Do- Hand	5	5
Thompson		
Type Casting Machine		5
-Do- Mould Body		5
Matrices		4
Lithography.		
Vise		5
Ink Roller Stock		4
Presses		4
Polishing Stone		8
Palette Knives		5
Stone Ink Table		3
Stones of Sizes		5
Stone for Copper plate Printing		5
Mono		
Air Pin Plate		1
Cone Pulley		4
Corner Springs		5
Drill brace drums		5
Galleys		3
Gastons		5
General.		
Bell	10	10

Name of Article.	Percentage of depreciation as per Previous Annual	Proposed Percentage of Depreciation
Carpenter's Tools		10
Copper plates of Sizes		5
Electrical Lantern		4
Engravers		4
Foot-rule		4
Flat-rulers		4
Grit Grind Stone		4
Graines		5
Iron Safe		2
Notice slates		2
Office Furniture		3
Oil Stone		4
Scale Weights		2
Type Writer		10
Trolley		4
Time Recorder		10
Water Tubs		5

R. Srinivasa
Superintendent.
Government Printing
Bangalore.

App.F.VI G1.] B650

SUBJECT (20)

Section PWS
File No. 68-21
Serial No. 16

Diary No. of letter replied to ...

No. G 4022

To The Chief Engr, Govt Phy,

General and Revenue Secretariat
( )
, *the* *192*

Date of issue 10/12/25

Signed by Mr. M.V.J

Sir,

With reference to Correspondence ending with your letter No. 863 dt 8-9-25 submitting for approval a revised Statement giving percentage of depreciation of Stock and plant in the Govt Press, I am directed to enquire ~~what~~ when the existing rates were ~~Scrutinised by Competent authority~~ approved & who scrutinised when they were last prescribed.

List of enclosures ...

Copied by ...

Examined by ...

I have etc

for Chief Secy

over

25245

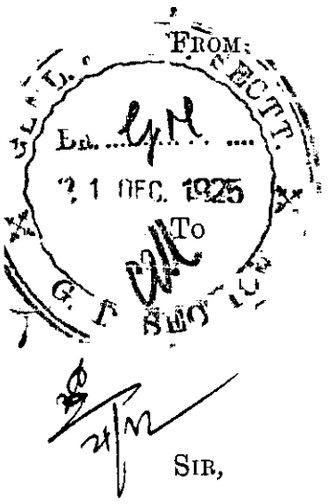
Gw 2508

No. 1929.

OFFICE OF THE SUPERINTENDENT,
GOVERNMENT PRINTING,

Bangalore, dated 19th Dec. *192*5.

P4868-21-17



B. PUTTAIYA, ESQ., B.A.,
SUPERINTENDENT, GOVERNMENT PRINTING,
BANGALORE.

P. G. D'Souza, Esq., B.A., B.L.,
Chief Secretary to the Government of
His Highness the Maharaja of Mysore,
BANGALORE.

SIR,

With reference to your letter No: G. 4022/P.&.S. 68-21-16, dated the 10th December 1925, enquiring when the existing rates of depreciation of stock and plant in the Government Press were approved and who scrutinised them when they were last prescribed, I have the honour to state that the existing rates were adapted from those prescribed in the Madras Government Press Manual with modifications suited to local conditions and were incorporated in our Press Manual when it was printed in 1918 with the approval of Government.

I have the honour to be,
Sir,
Your most obedient servant,

B. Puttaiya
Superintendent.

D.v.s.

G.R.S. VI G 34]

SUBJECT..... (29)

Diary No. of letter replied to.....

Section P+S
File No. 68-21
Serial No. 18

General and Revenue Secretariat

( )

the 192

Proceedings of the Government of His Highness the Maharaja of Mysore

Date of issue.... 6.2.26.

Signed by... Mr. M.V.J.

Read— G.O. No G. 9789-90/P+S 68-21-14 dy 27.6.1925, directing the Supdt. Govt. Printing to carry out certain corrections in the report of the Quinquennial stock-taking of the plant and stores in the Govt. Press for the quinquennium ending 30th June 1921, and to resubmit the revised report for record.

2. Letter no 863 dated 8th Sep 1925 from the Supdt. Govt. Printing re submitting the statement as revised in accordance with instructions on the point and stating that

Order Thereon No. G 5618-9/P+S/26 dy 6.2.26.

May this be

i Printed ?

ii treated as a standing order ?

iii published in the Gazette, English Part ?

iv translated ?

v placed at the disposal of the press ?

vi published in the Gazette, Kannada Part ?

and indicating

Recorded

2. The revised ... percentage of depreciation of stock and plant of ...

the value of plant which has been inflated by the addn of 33⅓% on account of current prices has been restored to its original level in the statement as now forwarded; the new reporting rates of depreciation that as regarding rates the new rates proposed by us have been adopted in anticipation of sanction in the annual budgeting for 1924-25 and that revision of the accts adopting the rates given in app C of the Res manual will involve much trouble and necessitating new orders to the adoption of the rates both in the quinquennial stock st^n and in the accts of the Res

(23)

the Govt. Press as now proposed by the Supdt and annexed to this order. Assets as adoption in the present Quinquennial annual workshop stock statement and in the accts of the Press ~~this~~ for 1921-22, 22-23, 23-24 is approved. ~~and the valuation of depreciation will, in future be made on the stock taking~~ ~~revised rates to be kept always in future.~~

3. The Superintendent is requested to issue ~~make~~ ~~the~~ ~~necessary~~ amendment slips to the Press manual indicating the various ~~rates~~ percentage rates of depreciation now sanctioned.

The Chief Secy to Govt.
The Supdt. Govt. Printing.
The Comptroller & Govt with
copy of the Statement

List of enclosures.

Copied by

Examined by

WD 1883—GPB—1,000,00—21-12-24